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Juridical Review on Corporate Social Responsibility Implementation Between PT Angkasa Pura II (Persero) And Indonesian Flight Navigation Services (LPPNPI)

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The purpose of this study aimed to know the implementation of the Corporate Social Responsibility (CSR) at PT. Angkasa Pura II (Persero), and Indonesian Flight Navigation Services (LPPNPI). Here, we also need to know the factors inhibiting the implementation of Corporate Social Responsibility in PT. Angkasa Pura II (Persero), and LPPNPI. In this study, we used qualitative method from correspondent from both industries. The results showed that the implementation of the Corporate Social Responsibility (CSR) in PT. Angkasa Pura II (Persero), LPPNPI had one of the Corporate Social Responsibilities in the form of partnership and environment building programs in its capacity as a service company under the protection of State-Owned Enterprises (BUMN). This program prioritized the sustainable soft loan system for small entrepreneurs. The responsibility includes the cost and burdens spent by the company to recompense to the community who indirectly built the company.

Keywords: Implementation, Corporate Social Responsibility, PT. Angkasa Pura II (Persero), Indonesian Flight Navigation Services (LPPNPI).

1. INTRODUCTION

The development of the national economy which is carried out based on the principles contained in Article 33 paragraph (4) is aimed at realizing the welfare of the community [1]. The welfare of the Indonesian people is not solely the responsibility of one party, but the responsibility of all interested parties (stakeholders) such as the state and entrepreneurs who enjoy the wealth of the Republic of Indonesia [2]. Thus, the one form of entrepreneurial responsibility towards society is corporate social responsibility known as "Corporate Social Responsibility (CSR)".

CSR is a company or business world commitment to contribute to sustainable economic development by paying attention to corporate social responsibility and emphasizing the balance between attention to economic, social and environmental aspects [3, 4]. CSR has been implemented by a number of multinational and national companies in Indonesia. Increased compliance in implementing CSR is linked to the Community Development program and within the framework of -

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sustainable development (sustainable development). In Indonesia, the term CSR (Corporate Social Responsibility) has been increasingly popular in use since the 1990s [5, 6]. Some companies have actually been conducting CSA (Corporate Social Activity) for a long time. Although they do not call it CSR, in fact the action is close to the concept of CSR which represents the form of "participation" and "concern" of the company towards social and environmental aspects. Through the concept of corporate social investment "seat belt", since 2003 the Ministry of Social Affairs has been recorded as a government institution that is active in developing the concept of CSR and advocating for various national companies [7, 8]. The main concern voiced is corporate behavior, in order to maximize profits, commonly practice unfair and unethical ways, and in many cases can even be categorized as corporate crime [9]. The existence of the CSR concept in Indonesian legislation, not only invites pros and cons regarding changes in form starting from voluntary based to mandatory based arrangements, but also continues to be a debate and a question, whether the concept of CSR which is now officially promulgated

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in Indonesia the same as the prevalence of the concept of CSR in developed countries such as Europe and America; with the intensification of CSR programs in Indonesia, to what extent is the government's role in overseeing the implementation of CSR in Limited Liability Companies; what is the form of the implementation of government supervision in the implementation of CSR, especially state companies [10, 11]. CSR arrangements are included in Law Number 40 of 2007 concerning Limited Liability Companies (PT) and Law Number 25 of 2007 concerning Investment. According to Article 74 of Law no. 40/2007 states that every company that carries out its business activities in fields related to natural resources is obliged to carry out social and environmental responsibilities [12, 13]. Here, social activity not implemented in the company or will be subject to sanctions in accordance with the applicable law. With the issuance of Law Number 40 of 2007 concerning Limited Liability Companies (PT), it will bring major changes to the management of PT. Where PT is encouraged to manage its business professionally [14, 15]. In addition, in the law, companies must have a commitment to social and environmental responsibility in the form of paying attention to Corporate Social Responsibility (CSR). So far, this CSR regulation has not been included in the previous law, namely Law No.1 of 1995 concerning PT. In the new PT Law, the company is no longer just talking about profit, but also about environmental conditions, as well as the empowerment of the community around the company [16, 17]. So that Law no. 1 of 1995 no longer meets the legal needs of society in line with economic, political and technological advances, communications and the era of globalization.

As mentioned above, comparisons will then be made through the Corporate Social Responsibility (CSR) program between Perum LPPNPI or AIRNAV and PT Angkasa Pura II (Persero) within the scope of the Principles of Good Corporate Governance [18]. Thus, in this study to find out the extent of CSR implementation at Perum LPPNPI or AIRNAV and PT Angkasa Pura II (Persero) in applying the principles of Good Corporate Governance) also to study the implementation of the Corporate Social Responsibility (CSR) program which should have been implemented by Perum LPPNPI or AIRNAV and PT Angkasa Pura II (Persero) in an Effort to Realize Good Corporate Governance. Afterwards, the benefit in this study to contribute ideas for the development of aspects of legal science in general where there are comparisons of law, legal theory, models and so on, especially in business law regarding Corporate Social Responsibility Arrangements by Companies as Efforts to Realize Good Corporate Governance while the practical Benefits, to obtain the treasury of literature related to research in the field of law and an aspect of understanding the role of corporate social responsibility and programs of companies that are sustainable development, and fulfilling the principles of Good Corporate Responsibility.

2. METHODOLOGY

In this study, we conducted a normative research, which is carried out by examining secondary data or library materials, which is focused on examining the application of the rules or norms in positive law. Thus, we approach to this study uses legislation (legal / juridical approach). This approach uses a review of the legislation related to economic law, unfair business competition law, consumer protection and related regulations regarding functions and duties and commissions for the supervision of unfair business competition. In addition, this study also uses a comparative / comparative approach or commonly known as the Comparative Approach. This approach is carried out by comparing the application of law in the implementation of Corporate Social Responsibility (CSR) at State-Owned Enterprises, namely Perum LPPNPI or AIRNAV at the Sultan Hasanuddin International Airport Regional Branch Office in Makassar with PT Angkasa Pura II (Persero) at the Soekarno-International Airport Regional Branch Office. Hatta is good in terms of regulation, jurisprudence. Comparisons are made to obtain similarities and differences between the legal regulations / court decisions.

Due to the research conducted by the author is normative research, the most important type of data used by the author is secondary data obtained from library materials. Here, we obtained data observation form the basis of this research are sought and presented in a prescriptive manner where the existing facts are analyzed and later analyzed based on the laws and regulations that apply in Indonesia (positive law) as well as existing theories. For problem solving and the implementation of the prescriptive method, it is carried out by means of a prescriptive analysis which is not only limited to the collection and compilation stage of the data, but also includes the analysis and interpretation of the data itself. In drawing conclusions from the data and facts collected in the research carried out, qualitative analysis methods are used which are carried out by interpreting, describing, describing and structuring a logical systematic according to the objectives of the study.

3. RESULT AND DISCUSSION

- A. PT Angkasa Pura II (PERSERO) and PERUM LPPNPI or AIRNAV as State Owned Enterprises (BUMN)
- A. State Owned Enterprises (BUMN)

The definition of State-Owned Enterprises (BUMN) based on Article 1 point 1 of the BUMN Law is a business entity who's entire or most of its capital is owned by the State through direct participation originating from separated State assets. From the definition of this article, there are several elements that must be fulfilled by a business entity in order to be

categorized as a BUMN, namely business entities, capital of business entities which are wholly or mostly owned by the State, the State carries out direct equity participation, and such participation comes from State assets which are owned by the State. separated.

B. Types and Forms of State-Owned Enterprises (BUMN) Prior to the enactment of Law Number 19 of 2003 concerning State-Owned Enterprises, based on Law Number 9 of 1969, BUMN was classified into three types, namely Service Companies (Perjan), Public Companies (Perum), and Limited Liability Companies (Persero). However, due to the nature of BUMNs that accumulate profits and carry out public benefits, the BUMN Law simplifies the types or forms of BUMN into two forms, namely Limited Liability Companies (Persero) and Public Companies (Perum).

C. PT Angkasa Pura II (Persero) as a State-Owned Enterprise (BUMN)

PT Angkasa Pura II (Persero), hereinafter referred to as "Angkasa Pura II" or "the Company" is one of the State-Owned Enterprises which is engaged in airport services and airport services in Western Indonesia. Angkasa Pura II has won the trust of the Government of the Republic of Indonesia to manage and seek exploitation, including the Jakarta Cengkareng Airport which has now changed its name to Jakarta Soekarno-Hatta International Airport and Halim Perdanakusuma Airport since August 13, 1984.

The existence of Angkasa Pura II originated from a public company with the name Perum Pelabuhan Udara Jakarta Cengkareng through Government Regulation No. 20 of 1984, then on May 19, 1986 through Government Regulation No. 26 of 1986 changed to Perum Angkasa Pura II. Subsequently, on March 17, 1992, through Government Regulation No. 14 of 1992, it was changed to a Limited Liability Company (Persero). Along with the company's journey, on 18 November 2008 in accordance with the Notary Deed of Silvia Abbas Sudrajat, SH, SpN No. 38 officially changed to PT Angkasa Pura II (Persero).

D. Public Company (PERUM) Indonesian Aviation Navigation Service Provider Agency (LPPNPI) or AIRNAV

The factors for the establishment of this company were 2 (two) things that gave birth to the idea of forming a single manager of navigation services: Multiple tasks carried out by PT Angkasa Pura I (Persero) and PT Angkasa Pura II (Persero). This institution is not only responsible for managing the land sector, in this case airports, with all its derivative duties, but is also responsible for managing flight navigation. International Civil Aviation Organization (ICAO) audit of aviation in Indonesia. From the audit conducted by ICAO, namely ICAO USOAP

(Universal Safety Oversight Audit Program and Safety Performance) in 2005 and 2007, ICAO concluded that aviation in Indonesia did not meet the minimum requirements of the International Safety Standard according to ICAO regulations. Then it is recommended that Indonesia establish an agency or institution that specifically handles aviation navigation services.

E. Definition of Good Corporate Governance (GCG) Decree of the Minister of BUMN (KEP-117 / M-MBU / 2002) regarding Good Corporate Governance, is stipulated, what is meant by Corporate Governance is a process and structure used by BUMN organs to increase business success and company accountability in order to realize shareholder value in the long term. long by paying attention to the interests of other stakeholders, based on laws and regulations and ethical values. Organs are the General Meeting of Shareholders (GMS), commissioners Directors for Limited Liability Companies (PERSERO), and Capital Owners, Supervisory Board and Directors for Public Companies (PERUM) and Service Companies (PERJAN). SOEs are required to implement GCG consistently and or make GCG their operational basis. According to the Corporate Governance Perception Index (CGPI), the implementation of GCG in order to fulfill compliance, or out of necessity, or take advantage of existing learning, can provide benefits for companies, including:

- a) Maintaining the company's going concern
- b) Increase company value and market confidence
- c) Reducing agency costs and cost of capital
- d) Improve performance, efficiency and service to stakeholders
- e) Protects organs from political intervention and lawsuits, and
- f) Helping the realization of a good corporate citizen

F. PT. Angkasa Pura II (PERSERO) In Implementing Good Corporate Governance (GCG) Principles

Similar to Perum LPPNPI or AIRNAV, implementation of Corporate Social Responsibility (CSR) at PT Angkasa Pura II (Persero) as stated in the previous chapter that in the research that has been conducted by the author focuses more on the Regional Branch Office of Soekarno-Hatta International Airport in Tangerang -Banten. As a State-Owned Enterprise, the implementation of corporate social responsibility is realized through the Partnership and Community Development Program (PKBL). The implementation of PKBL Angkasa Pura II began in 1991 when the implementing unit was called PUKK (Development of Small Businesses and Cooperatives) and since 2007 according to the Regulation of the Minister for State-Owned Enterprises Number: PER-05 / MBU / 2007 changed to PKBL units (Partnership Program and Bina Lingkungan)

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currently PKBL is regulated in the latest regulation, namely the Decree of the Minister of BUMN Number: PER-09 / MBU / 07/2015 dated July 3, 2015 concerning the BUMN Partnership Program with Small Businesses and the Community Development Program.

The form of the Angkasa Pura II PKBL program is directed to be able to overcome, reduce social problems, explore resources, foster and seek changes in behavior and seek to achieve community welfare in the end creating sustainable harmony between Angkasa Pura II and the community. Coherently and continuously, the Angkasa Pura II PKBL program not only provides longterm benefits to the community and the surrounding environment, but also involves the community and other related stakeholders. That Environmental Development Program Angkasa Pura II Community Development Program is an empowerment program for social conditions in the form of assistance shown to communities around the Company's operational areas. The scope of activities of the Angkasa Pura II Community Development Program based on PER-09 / MBU / 07/2015 includes the provision of assistance for:

- a) Natural Disasters
- b) Education / Training
- c) Health Improvement
- d) Development of Public Facilities and Infrastructure
- e) Development of Worship Facilities
- f) Nature Conservation
- g) Poverty Alleviation
- h) Education / Training and Promotion for Foster **Partners**

G. Perum Lppnpi Or AIRNAV In Implementing Good Corporate Governance (GCG) Principles

The implementation of Good Corporate Governance is believed to be able to strengthen the company's competitive position in a sustainable manner, manage resources and risks more efficiently and effectively, increase corporate value and investor confidence.

AirNav Indonesia is committed to implementing and maintaining Good Corporate Governance practices with high quality and standards. The implementation of GCG in AirNav Indonesia is aimed at making GCG a part of Corporate Culture, whose implementation is supported by the corporate values inherent in every AirNav Indonesia Person. To achieve this requires a high commitment to implement the principles of Good Corporate Governance at all organs and levels of the organization in a planned, directed and measured manner so that the implementation of good corporate governance can take place consistently and in accordance with the best practices. best practices (best practice) in the implementation of Good Corporate Governance. Since 2013, AirNav Indonesia has updated several internal rules

which are the implementation of Good Corporate Governance principles, applicable laws and regulations, cultural values adopted, vision and mission as well as best practices (best practices) in implementing Good Corporate Governance. Good Companies, including good governance guidelines, board manuals, code of conduct, guidelines for managing and controlling gratuities, guidelines for violation reporting systems, and reports on state assets.

In fulfilling the interests of Capital Owners, Perum LPPNPI always complies with the relevant laws and regulations and ensures that GCG is implemented in every aspect of business and at all levels of Perum LPPNPI. The principles of GCG, namely transparency, accountability, responsibility, independence as well as fairness and equality are needed to achieve business sustainability by paying attention to stakeholders. Corporate social responsibility (CSR) is a form of policies and activities carried out by every organization or business entity in contributing to society and the environment as well as being one of the sustainable aspects of the Company's business. The corporate social responsibility program is expected to provide sustainable benefits for all stakeholders, management, employees, government and the surrounding community. In addition, we recognize that the Company's sustainable strategy can only be achieved through transparent cooperation with all The CSR program by BUMN is stakeholders. implemented through the implementation of the Partnership and Community Development Program (PKBL).

H. Good Corporate Governance (GCG) Principles of PT. Angkasa Pura II (PERSERO) And Perum LPPNPI Or Airnav In the Implementation of Corporate Social Responsibility (CSR)

In accordance with the objectives of implementing Good Corporate Governance (GCG) at Perum LPPNPI or AIRNAV or PT Angkasa Pura II (Persero), it can be described as follows:

- a) Maximizing corporate value by increasing the principles transparency, independence, of accountability, accountability and fairness so that the company has strong competitiveness, both nationally and internationally.
- b) Encouraging professional, transparent and efficient company management, as well as empowering the functions and independence of company managers.
- c) Encourage company managers to make decisions and take actions based on high moral values and compliance with applicable laws and regulations, as well as awareness of the existence of corporate social stakeholders responsibility towards preservation of the environment around the company.

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Increase the company's contribution to the national economy

- d) Improve the national investment climate
- I. Foundation in The Implementation of CSR In the Implementation of Good Corporate Governance (GCG) Principles

The commitment to implementing GCG is an absolute matter for PT Angkasa Pura I and PT Angkasa Pura II. This is done through strengthening owned infrastructure and continuously improving systems and procedures to support the effectiveness of GCG implementation at PT Angkasa Pura I and PT Angkasa Pura II. To create a company that grows and develops and is highly competitive, PT Angkasa Pura I and PT Angkasa Pura II. has developed a corporate governance structure and system (Good Corporate Governance) by taking into account the principles of GCG in accordance with applicable rules and regulations as well as best practices.

The implementation of GCG is a follow-up to the Decree of the Minister of BUMN No. 117 / M-MBU / 2002 dated July 31, 2002 which was subsequently updated by Regulation of the Minister of State for SOEs No. PER 01 / MBU / 2011 dated 01 August 2011 concerning the Implementation of Good Governance in BUMN, which states that "SOEs are required to carry out company operations by adhering to the principles of GCG, namely transparency, accountability, responsibility, independence and fairness". The spirit contained in the implementation of GCG at PT Angkasa Pura I and PT Angkasa Pura II is the intention and determination of management that continues to grow and develop with good quality products and work processes, and has a Code of Conduct, including responsibility for the environment. The objectives of GCG Implementation at Angkasa Pura II are as follows:

- a) Control and direct the relationship between the Company's Organs (Shareholders, Board of Commissioners, Directors), employees, customers, work partners, as well as the community and the environment to run well and the interests of all parties are met.
- b) Encourage and support the development of Angkasa Pura II.
- c) Manage resources more trustfully.
- d) Manage risk better.
- e) Increase accountability to stakeholders.
- f) Preventing irregularities in the management of the Company.
- g) Improving the Company's work culture.
- h) Improving the Company's image for the better.

To make this happen, PT Angkasa Pura I and PT Angkasa Pura II. has a full commitment and consistently upholds the implementation of GCG by referring to several formal rules that form the basis for Angkasa Pura II in implementing GCG, namely:

- a) Law No. 19 of 2003 concerning BUMN (Article 5 paragraph 3).
- b) Regulation of the State Minister for Business Entities No. PER- 01 / MBU / 2011 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises and the amendment to the Regulation of the Minister for State-Owned Enterprises No. PER-09 / MBU / 2012 dated July 6, 2012.
- c) Decree of the Secretary of the Ministry of State-Owned Enterprises No. SK-16 / S.MBU / 2012 dated June 6, 2012 concerning Indicators / Parameters for Assessment and Evaluation of the Implementation of Good Corporate Governance in State-Owned Enterprises.
- d) Law No. 1 of 1995 concerning Limited Liability Companies which was renewed by Law No. 40 of 2007 dated 16 August 2007.
- e) Joint Decree of the Board of Commissioners and the Board of Directors regarding the Guidelines for the Implementation of Good Corporate Governance (GCG) and Code of Conduct in PT Angkasa Pura I and PT Angkasa Pura II.

The principles of GCG in accordance with PER-01 / MBU / 2011 dated 01 August 2011 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises, include:

- a) Transparency, namely openness in carrying out the decision-making process and openness in disclosing material and relevant information about the company;
- b) Accountability, namely clarity of functions, implementation and accountability of the Organs so that the management of the company is carried out effectively;
- Responsibility, namely conformity in the management of the company with the laws and regulations and sound corporate principles;
- d) Independency, which is a condition in which the company is managed professionally without conflict of interest and influence / pressure from any party that is not in accordance with statutory regulations and sound corporate principles;
- e) Fairness, namely justice and equality in fulfilling the rights of stakeholders arising from agreements and laws and regulations.



J. Legal Sanctions for Companies That Do Not Implement Corporate Social Responsibility Obligations.

Based on Article 34 paragraph (1) of the Company Law, regulates that business entities or individual businesses as referred to in Article 5 that do not fulfill the obligations as found in Article 15 may be subject to administrative sanctions in the form of: written warning; Restrictions on business activities; Freezing of business activities and / or capital facilities: or Revocation of business activities and / or investment facilities. Administrative sanctions here are a form of coercion from the state administration (government) against citizens in the event of orders, obligations, or prohibitions regulated in the laws and issued regulations by the state administration (government). In addition to the administrative legal sanctions above, civil sanctions in this case cannot be imposed because they have not been clearly regulated in the Law, so there is a vague norm from the legal product. This can be seen in Article 34 paragraph (3) of the Company Law which regulates that "In addition to being subject to administrative sanctions, business entities or individual businesses may be subject to other sanctions in accordance with the provisions of laws and regulations".

Likewise, Article 74 paragraph (3) of the Company Law does not clearly regulate legal sanctions imposed on companies that do not carry out CSR obligations, both administrative and civil sanctions. In the explanation of Article 74 paragraph (3) of the Company Law stipulates that the sanctions imposed are not sanctions because the company does not carry out CSR according to the Company Law, but rather sanctions because the company ignores CSR so that the company violates the relevant regulations in the applicable social and environmental fields. It is very clear that in Article 74 paragraph (3) of the Company Law, there is an obscure norm related to legal sanctions for companies, causing legal uncertainty. Likewise, Article 7 of Government Regulation Number 47 of 2012 stipulates that "Companies as referred to in Article 3 that do not carry out social and environmental responsibility are subject to sanctions in accordance with the provisions of laws and regulations". This Government Regulation also has not clearly regulated legal sanctions against companies that do not carry out social and environmental responsibility. Based on in-depth analysis and investigation of the regulation of civil legal sanctions in CSR obligations for companies, it has not been clearly regulated in statutory regulations such as UUPT, UUPM. and Government Regulations. In this regard, based on Article 5 of Law Number 12 Year 2011 concerning the Formation of Legislation, stipulates that in forming laws and regulations must be carried out based on the principles of the formation of good laws and regulations, which include: clarity of purpose; appropriate forming

institutions or officials; suitability between types, hierarchy, and content of content; can be implemented; efficiency and efficiency; clarity of formulation; and openness.

K. Implementation of Ideal Corporate Social Responsibility According to Good Corporate Governance (GCG) Principles

Based on the findings of researchers who have discussed PKBL (Partnership and Community Development Program), what is being done is to establish direct communication and friendship by going down to the targeted community to ask what is needed and what needs to be helped. Corporate Social Responsibility (CSR) PT. Angkasa Pura I (Persero) Bandar International Hasanuddin and PT Angkasa Pura II (Persero) Soekarno-Hatta International Airport. Based on a discussion of the ins and outs of corporate social responsiveness, it can be seen that the ideal corporate social responsibility program is:

- a) Holistic, namely a corporate social responsibility program involving stakeholders in planning, implementation and evaluation.
- b) Comprehensive, namely by paying attention to the impact of the program on conditions in other areas of life.
- c) Assistance, which aims to ensure the sustainability of the program. Personnel limitations mean that mentoring is not optimal.
- d) Community Empowerment (Community Development), namely by empowering the potential contained in the community through programs made.
- e) The existence of educational values (learning) and local wisdom values that have a positive impact, namely the application of corporate social responsibility through programs made by the company must have learning or training values in order to develop potential in society and must be based on the values in local community whose truth is recognized, such as the value of balance (harmony), togetherness which can have a positive impact in society (see Table I)

Table I. Forms of CSR Programs at PT. Angkasa Pura II (PERSERO) And PERUM LPPNPI Or AIRNAV In Applying GCG Principles

Activities	Commitment
Natural disasters Education / Training Health Improvement Development of Public Facilities and Infrastructure Development of Worship Facilities Nature Conservation Poverty alleviation Education / Training and Promotion for Foster Partners	Comply with environmental provisions and regulations. Identify and manage significant environmental impacts at airports. Managing the Environment in a sustainable manner. Measuring, monitoring, reporting and improving quality. Communicate commitment to environmental preservation to employees and all stakeholders.

4. CONCLUSION

Implementation of Corporate Social Responsibility (CSR) at PT. Angkasa Pura II (Persero) and Perum LPPNPI or AIRNAV are a form of corporate social responsibility in terms of the Partnership and Community Development Program (PKBL) in their capacity as service companies under the auspices of State-Owned Enterprises. This program prioritizes the system of providing soft loans on an ongoing basis to small entrepreneurs in order to advance small businesses and provide assistance such as the construction of mosques, roads, health and education in the principles of Good Corporate Governance. to repay the community who indirectly helped build the company.

PT Angkasa Pura has carried out CSR program activities in accordance with GCG, as well as the comparison company AIRNAV as a state-owned company has implemented a CSR program referring to Government regulations which are specifically regulated through the policies of each company. However, in this case the CSR activities carried out still do not meet the criteria according to the impact caused by the business activities of each company in accordance with the provisions of Article 74 of Law No.40 / 2007 concerning the PT. The corporate social responsibility program is an effort to comply with Law Number 40 of 2007 (mandatory) which states that every company whose business activities are in the field and / or related to natural resources is required to carry out corporate social responsibility. Legal consequences or sanctions for the implementation of corporate social responsibility carried out by PT. Angkasa Pura II (Persero) and Perum LPPNPI or AIRNAV if they do not carry out these obligations will be subject to criminal, civil or administrative sanctions. 2. Government regulations regarding the amount of CSR funds required by each company are still not clearly regulated. This has become a legal vacuum that provides an opportunity for irregularities to occur in each company's obligations in implementing CSR. Even though the company may be able to provide more than what has been given for the welfare of the community.

Furthermore, in implementing the Corporate Social Responsibility or PKBL (Partnership and Community Development Program) it is hoped that it will be right on target, in the sense that it is the Community Development program for communities or agencies that really need assistance. Whereas in the Partnership program that has met the requirements will be evaluated with a focus on what business sector will be in. In the sense of focusing on one business sector that will be assisted and nurtured so that the benefits are truly felt by the partners of the Corporate Social Responsibility fostered business. PT Angkasa Pura needs to review several CSR works programs by determining criteria for social activities that can reduce the adverse effects of company business activities such as noise felt by the surrounding community

and others. This is important because these impacts are clearly regulated by Article 74 of the PT Law No.40.2007. Thus, the government needs to review in detail about CSR arrangements so that each company implementing CSR can regularly determine the amount of budget allocated for CSR activities. The author also views it as important to have more enhanced legal sanctions so that the existence of CSR becomes stronger as a way of providing welfare to the surrounding community. Here, PT Angkasa Pura should get better in the future in carrying out CSR activities, not only for brand image or appreciation alone, but it can be well realized that CSR is a place where companies care for others and reflect the existence of good governance in the company.

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